THE HON'BLE SRI JUSTICE B. SUDERSHAN REDDY

AND

THE HON'BLE SRI JUSTICE RAMESH RANGANATHAN

Date: 23—08—2005

W.P. No. 2423 of 2005

Between:

M/s. Uma Builder,

Vijayawada, Krishna District.

…Petitioner.

A n d

Commercial Tax Officer,

Autonagar, Vijayawada.

…Respondents.

THE HON'BLE SRI JUSTICE B. SUDERSHAN REDDY

AND

THE HON'BLE SRI JUSTICE RAMESH RANGANATHAN

W.P. No. 2423 of 2005

O R D E R: (per Sri B. Sudershan Reddy, J)

This writ petition is directed against the impugned order

dated 27.9.2004 on the file of Commercial Tax Officer, Autonagar, Vijayawada, which reads as follows:

> "With reference to the application in Form-L dated 25.9.2004 filed by M/s. UMA BUILDERS, which is received in this office on 25.9.2004, they are informed that application in Form-L has to be filed within thirty (30) days from the commencement of business as per Rule 6B(1) of the A.P.G.S.T. Rules.
>
> In view of the above provision the application of the dealer is hereby rejected".

The petitioner submitted its application in Form-L, dated 25.9.2004, which was received in the office of the Commercial Tax Officer on the same day. The contention of the petitioner is that the petitioner furnished required details as to the exact commencement of business by the petitioner in terms of Rule 6B(1) of the A.P.G.S.T. Rules asserting that the application filed by it is within the prescribed time. The authority passed the order referred to hereinabove, which is a non-speaking order rejecting the application of the petitioner on the ground that it is not filed within 30 days from the commencement of the business. The impugned order does not disclose as to on what date the petitioner commenced its business according to the respondent and how it is barred by limitation.

In such view of the matter, we find it difficult to sustain the impugned order. The same is accordingly set aside, leaving it open to the respondent herein to pass appropriate speaking order. It shall be open to the petitioner to make such further representation as it may desire to do so and produce such further material in respect of its plea of commencement of the business with reference to what has already been stated in the application.

The writ petition is accordingly allowed.

B. Sudershan Reddy, J.

Ramesh Ranganathan, J.

Date: 23—08—2005.

MVB.